

THE *Philosophical*

S I N

Of With-holding

TRIBUTE,

B Y

Running of GOODS,

Concealing Excise, &c.

Laid open and Address'd to the Trading
Part of the Nation.

By JASPER BRETT, M. A. Chancellor
of the Cathedral of Connor.

Ornari res ipsa negat——

Quid enim Salvis infamia Nummis?

D U B L I N:

Printed by Samuel Fairbrother, and are to be Sold
at his Shop in Skinner-Row, over-against the Thol-
fel, 1721.

THE
S I N
OF White-holding
TRIBUTE

Running of GOODS
Concealing Exports, &c.

last open and subject to the Trading
Part of the Nation

By James Baxter, M. A. Chancellor
of the Cathedral, London.

Overlooked the Nation
and the Nation's interests

Printed by J. Smith, at his Shop in St. Paul's Church-yard, over against the Tabernacle.

TO THE RIGHT

Honourable and Honourable
the CHIEF COMMISSIONERS
and GOVERNOURS of His
Majesty's Revenue of Ireland.

May it please Your Honours,

THE following Treatise was written
some Years ago at the Instance of a
particular Friend; and tho' many
those, for whom it was principally design'd,
could not be at the Pains to read it, for fear,
presume, of raising some Scruples of Con-
science against a Practice, which had so long
Easie upon their Stomachs; yet I had the
comfort to know that it did some Good. Upon
this account I was easily prevail'd upon, to
revise and Print it. And having once
solved on that, I could not be long at a
loss in considering where to lay it for Pro-

tection. That great Trust, which you so Faithfully and Equitably discharge, gives you in my humble Opinion, a just Title to the Thanks of every Subject of this Kingdom and having no better, I send this as a Token of mine, in hopes that under the Shelter of your Names, it may be Instrumental in beating down a Vile and Disingenuous Practice which has been so long carried on, to the great Detriment of the Publick, and the manifest Hazard of many Souls.

If it prove any way Serviceable to the End, I shall think my Pains well bestow'd especially since it gives me an opportunity of professing my self,

Right Hon^{ble}. and Hon^{ble}.

Your Honours

Most Faithful and Obedient

Humble Servant,

Jasper Brett

THE SIN

*With-holding Tribute by
Running of Goods, Concealing
Excise, &c.*

AS it is the Duty of all those, who have the Charge of Souls, sincerely to endeavour the Reformation of Sinners; so I conceive their Pains can't be more prudently apply'd, than against those Sins, which by appearing *fashionable*, become *Fashionable*, and so are committed without Shame or Remorse.

When Mens Transgressions proceed from Levity and advertancy, as they have the Common Frailties of humane Nature to plead in their Excuse; so that there is good ground to hope for their Amendment, suitable Remedies are apply'd.

But when in a fond Indulgence of their Humours and their Interest, they take up Practices in full opposition to all Laws Divine and Humane, when they openly

avow and justifie them, then it is high time for every Man, who has any Concern for the Glory of God or the Souls of Men, to shew his just Indignation and Resentment. Deliberate, Epidemical Sins spread a malignant Influence, they threaten and bring Judgments upon a Country, which nothing but a general Exemplary Humiliation and Repentance can prevent or remove. And I don't see, how he can be called a good Christian, who does not lend his Helping Hand to the Removal of such Abominations.

'Tis indeed a Lamentable thing to see Men, who profess the *Christian* Religion, who put a mighty Value upon their own Gifts and Endowments whilst they slight others for Prophaneness and Ignorance, who yet securely indulge themselves in committing Sins, because an immoderate Love of the World has made them Fashionable; and 'tis a strange thing to consider, how far Custom will go in Affairs of this kind, how it prevails against Fear and Shame, and all the Fences of Humane Nature against Vice, insomuch that when it spreads, Men grow stupid and insensible: And because they have Numbers to keep them in Countenance in this World, consider what shall befall them in the next.

It were easie to give many Instances, wherein Vice has thus got above all Remedies. I shall at present content my self with naming one, which is secretly Practic'd for fear of Men, is yet openly avow'd in Contempt of God, and that is the Concealing, or With-holding Tribute, whether Custom or Excise, from the King. In this Undertaking, I am sensible, that I have a Numerous Party to oppose this Rooted Prevailing Custom to encounter; *Demetrius* and the *Craftsmen* will probably Cry loud aga-

But that I shall not regard; for if by my Pains, I can convince some of those Well-meaning Men, who are really ignorant in this Matter, I shall have my time well bestowed, and patiently bear the Reproaches and Censures of those, who in Contradiction to our Saviour's Assertion, think it possible to *serve God and Man* at once.

However, before I proceed farther, I think it necessary to declare, that I don't charge all Traders with this Practice. I can't readily believe, that a considerable Body of Men, as they are in these Nations, would unanimously conspire against God and the Government. And therefore taking it for granted, that there are many Worthy Men of that Nation, who will be pleased with this Undertaking, and willingly give it all due Encouragement, I shall now proceed to what I intended upon this Subject, and what I have to say shall be digested in the following Method.

I will shew, That by the Laws of God, and from the Nature of the thing, there is a certain Tribute due to the Supreme Magistrate of every Nation.

That the Legislative Power of every Nation has an Inherent Right to determine the *Quantum* of such Tribute, according to the Circumstances of the State.

That when once the *Quantum* of Tribute is ascertained by Lawful Authority, it is manifest Injustice to deny or evade the Payment of any part thereof.

4ly. I shall endeavour to represent the Evil Consequences of this Practice.

5ly. I shall consider the Pretences, which are usually offered to justify, or excuse it.

6ly. I shall offer such Arguments against it, as a Judge most proper.

1. Then I say, That it appears plain from the Laws of God, and the Nature of the thing, that there is a certain Tribute due to the Supreme Magistracy of every Nation. Magistracy is the Ordinance of God; and Magistrates are his Vicegerents in the World. *There is no Power but of God, Powers that be are ordained of God, Rom. 13.* Hence the Apostle tells them, *For this Cause pay you Tribute also, for they are God's Ministers, ver. 6.* St. Paul says, *they are sent by God, 2. Pet. 14.* And as they derive their Power from God, so to their greater Honour they are in the Scripture-Language called God. And indeed if we seriously consider the End of their Appointment, we shall soon own the Necessity of paying them all due Reverence and Obedience.

They are appointed for the general Advantage and Benefit of Mankind, and as a late Learned Prelate of this Church (Bp. Hopkins) observes, Next to the Inalienable Gift of Jesus Christ, the greatest Benefit ever conferr'd upon Mankind, is Magistracy were it not for this, the whole World would be turned into a Wilderness, and Men into Savage Beasts. Preying upon one another, did not the Fear of God; and the Dread of Temporal Punishments work more upon them than the Threatnings of Eternity.

al, we might be as safe among Lions and
 rs as Men; Solitude would be preferable to So-
 and Desarts to Cities; without would be Vio-
 and within Fears; our Dwellings and Possessions
 posed to the Fury of Merciless Invaders. That it
 so, is owing to the Infinite Wisdom and Good-
 of God, who, to prevent that Disorder and Con-
 , which must of necessity attend Anarchy, has made
 ular Subordination among Men, and has also im-
 ed in their Nature such an awful Dread of Go-
 vent, as serves not only to maintain the Authori-
 his Vicegerents, but to prove the Divine Original
 Institution,

w, since God out of his tender Regard to Man-
 as instituted and delegated Magistrates to act and
 in his Name, it must in all Reason be allowed,
 he has endowed them with a Maintenance, and
 whom may that be more reasonably expected than
 those, who enjoy the Benefit of their Admini-
 on. That this was St. Paul's Opinion no one
 eny, who will be at the pains to read him, *Rom.*
 he exhorts them to be *subject to their Governours,*
as they were the Ministers of God to them for

And this was the Reason of their Paying Tri-
 For this Cause pay you *Tribute* also, for they
 od's Ministers attending on this very Thing.
 ence he enjoyns them to pay their *Tribute*, not
 benevolence, but as a Debt. *Render therefore to*
their Dues, Tribute to whom Tribute is due, Custom
to whom Custom, Fear to whom Fear, Honour to whom
v. 7. And this is also agreeable unto our
 ur's Doctrine, who, when the *Pharisees* and He-
 came to insnare him with a captious Question,
 her. *It was lawful to pay Tribute unto Caesar?*

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(though

(though he were an Usurper upon the Liberties of his own Country, as well as *Judea*) yet he determines the Case in his Favour, as having the Publick Administration of Affairs, *Render unto Cæsar the things that are Cæsar's, Matt. 22. 21.*

II. The Legislative Power of every Nation has an inherent Right to Determine the *Quantum* of *Tribute* according to the Exigencies of the State, and it seems so plain a Case, as not to admit of much Debate. The Supreme Power, which has an Authority over all Persons, must also have the Command of their Fortunes. And since the Nature of Government requires that *Tribute* should be paid, the Wisdom of Governours must determine how much. If indeed God had ordered what Portion of his Substance every Man should contribute towards the Support of the Publick, then it would be unlawful to vary from his Determinations; since he has not, 'tis left to the Prudence of our Superiours; and can it indeed be otherwise without making all Government Precarious. A Private Man can't be a proper Judge of the Publick Wants, and if it were left to every Man's Discretion to pay what he pleased, though some might be found Just and Liberal, yet many would pay nothing at all, and by these means the Burthen would fall altogether on the Good, and covetous Wollings, the worst Members of Society would Escape free, than which nothing can be imagin'd more absurd and unequal. 'Tis true, where People are under the Dominion of an Arbitrary Prince, whose Will is his Law, the Power of Taxing is often a grievous Burthen, the People are made Slaves and impoverish'd, and perhaps out of Tyranny or meer Humour, either carry on an Unlawful War, or to support the Luxuries of an Extravagant Court. How far People are

ch their Obedience in such Cases, 'tis not my
 ness now to enquire, this I am sure of, that
 Supreme Legislative Power, where ever 'tis lodg'd,
 have the Right to Determine the *Quantum* of all
 ute. For Government must be supported, but that
 rate Men should prescribe the Manner is neither
 sonable nor Practicable. And though Lawgivers
 err in these Matters, and Particular People may
 dentally be oppress'd, yet it can't be other-

Tis indeed the great Happiness of a People to live
 er a Government, where the Prerogative of the
 ce and the Liberties of the People are duely tem-
 ; when the Prince may always have what is ne-
 y for the Support of the State, and the People pay
 ing more ; when the Wants of the Community
 made the Measure of Publick Taxes ; and this
 ing is almost peculiar to the People of these Nati-
 who have the Comfort to live under the most mild
 just Government that ever was known to Man-
 since the Theocracy of *Israel*. A Government,
 rein Property in its true Notion is preserved to eve-
 Man, so as to obviate all Grounds of Murmur and
 plain : A Government in short, which all the
 ects of *Europe* envy, and none but a wanton Peo-
 ould find Fault with.

I. When the *Quantum* of *Tribute* is once Deter-
 ed by Authority, and Legally promulg'd to the
 ple, 'tis manifest Injustice to withhold, deny or con-
 any Part thereof, 'tis a Breach of the Tenth Com-
 dment in the Desire, and of the Fifth and Eighth
 he Act. The Fifth Command obligeth us to Honour
 Father and Mother, under which general Head,
 only Natural Parents, but Spiritual Pastors and

gistrates are included. Now, a principal part of the Honour, which we owe and are commanded to pay them is Maintenance, we are to honour them with our Substance. Since then by the Fifth Commandment we are oblig'd chearfully to contribute to their Support, certainly to take from them what is appropriate to their Use by lawful Authority, is a plain Violation of it. Further, 'tis a Breach of the Eighth Commandment which prohibits Theft, and Theft in general is the Unlawful Taking or Keeping that which is legally the Property of another. Now when once the *Quantum* of Tribute is fixed by Authority, the Magistrate has as good Property in it, as any other Person has in his Goods, and therefore to with-hold or take it from him by Fraud or Force, is as plain an Act of Injustice prohibited by the Command, as Robbing on the High-way, or Picking Pockets. To make this more plain, we are to consider that God was, and still continues the great Proprietor of the Universe; *The Earth is the Lord's, and the Fulfillment thereof*, Psal. 24. 1. *Every Beast of the Field is mine, and so are the Cattle upon a thousand Hills*. Psal. 50. 10. At the Creation, Man was endowed with a Right to the Use of the World, and had he continued innocent, 'tis highly probable that his Posterity would have enjoy'd it in common, with full Delight and Satisfaction.

But Sin entering into the World, raised their Desires after Earthly Enjoyments to an immoderate Degree, and their Attempts to attain them prov'd as numerous as their Desires; so that it became necessary to Fix and Determine their Properties, as well by Public Laws as by Private Contracts and Agreements; that though Men derive a general Right to the Possessions by the Divine Law, yet the Bounds and Limits of every Man's Possessions must be Determined by the Laws of the Land.

the Prince then having a General Title to *Tribute*
 by the Law of God, when ever the *Quantum*
 is *Tribute* is fix'd by the Laws of the Land, he
 has an Unquestionable a Right to it as any Subject
 to his Estate, and he may with as good a Grace
 take them of their Goods, as they can *With-hold*
Tribute; unless they will say, that the Prince is
 only Person in the Community, who can have
 Property at all, which is an Absurdity too great
 for any Man of Common Sense to advance. I con-
 sider I have heard it said, that tho' the Prince has an
 undoubted Title to a Maintenance suitable to his
 Rank, yet that he has no Absolute Property in
 the Revenues, which are given by Parliament upon
 particular Emergencies, but is considered as a Trustee
 of the Publick. 'Tis said, that extraordinary Sup-
 plies are given for the Maintenance of Fleets and
 Armies, to Defend the People and Support them in
 their Trade. And the Magistrate being accounta-
 ble for such Money, can't be said to have such a
 Property, as will make it unjust in all Cases to keep
 it from him. Now let us, for Argument sake, al-
 low what they say to be true, viz. That the King
 of Great-Britain has not such an Absolute Property
 in extraordinary Supplies, as not to be accountable
 for them: Yet what is this to the Purpose, will it
 authorize *Running of Goods*, or *Concealing of Ex-*

We readily acknowledge, if this will serve them,
 when extraordinary Supplies are given on cer-
 tain necessary Occasions, that the Magistrate is
 bound to apply such Money according to the In-
 tention of the Law, and if they are not thus ap-
 plied, there is a Failure in the Administration. But
 does this give any Private Person a Right to Re-
 dress

dress himself at his own Discretion, for what pretends to have suffered by the Misapplication of Publick Money? No certainly, this were to give a Private Man the Power of a Parliament: and a Power, which Parliaments do but rarely tenderly meddle with, and that in Cases of Necessity. These great Councils are generally so wise (as God be) as to consider, that there will be mistakes in all Publick Administrations, as long as Mortal Men are concerned in them; and will give a Reasonable Allowance for all such Errors, as proceed from Humane Infirmities, and unforeseen Accidents; and tho' they should, upon a Manifest and Notorious Misapplication of Publick Money, find themselves under a necessity of calling the Treasury to an Account, yet they presume they will not take it well, that Private Persons should pretend to share with them in this Extraordinary Power, or imagine that they have a Right to Seize every thing for their own Use, which they are afraid will be mismanaged at Court.

IV. I come now to shew the great Danger, and evil Consequences of this Practice.

1st. 'Tis of evil Consequence to the Commonwealth as it lessens the Revenue, and so puts the Government under the Necessity of Demanding new Supplies.

The Ordinary Expences of the Publick, and the Extraordinary Charges of Fleets and Armies, are now computed with great Exactness, and proper Funds appointed to Defray them; and what Deficiencies are in these Funds, must be made good by Succeeding Parliaments, by which means it sometimes comes to pass, that good Subjects, who

Conte

ence of Paying their Dues, are oblig'd to make what the *Merchants* and *Brewers* have taken the Publick.

The Deficiencies occasioned by these Fraudulent Practices, are sometimes a great Stop to Publick Affairs, especially in time of War; the Success of which often depends upon Seasonable and Sufficient Supplies. Many hopeful Enterprizes have either miscarried, or been much Retarded by the want of Publick Funds. And we see to what Difficulties many Princes are put, who, tho' they possess large Territories, and Men enough, yet for want of Money can't bring them seasonably into the Field, to support them when they are there. And tho' it is said, that what is Concealed, this way is small and insignificant, and can't much affect the Publick, which I am confident is not true; yet it is never so little, 'tis a Fraudulent Deduction from the Common Fund, and so far a Loss to the Community.

This Practice of *Running of Goods* is of dangerous Consequence to the Merchants, inasmuch as it is them unjust to their Fellow-Traders, or their Customers. For if they Under-sell (as they may) honest Traders, who have paid their Duty, they force them to Break, by Selling to their Loss, or oblige them to leave Trading, which is highly dangerous; or if they keep up the Rate of their Goods to the Height of the Market, they then get an Exorbitant Gain, which is Extortion. He who puts an immoderate Price upon his Commodities, says the excellent Author of the *Whole Duty of Man*, is guilty of *Fraud*, and he calls that an unreasonable Price, which exceeds the True Worth of the

the thing, considered with those Moderate Gains which are presum'd to be allow'd in the Sale. He then surely is an Extortioner by this Rule, who has the Value of his Goods, and the King's Duty in the Bargain.

4ly. This Practice of *Running of Goods* is of great Consequence, as it often involves Men in the Guilt of Perjury. For the Officers of the Revenue having Power in many Cases to Administer Oaths, to detect the Fraudulent Contrivances of Traders, 'tis to be feared, that when a Rich Cargoe is at stake many are tempted to Perjure themselves, either out of Affection or Compassion to the Merchant, or Greediness of Gain to themselves. And to this End 'tis observable, that in Places of Trade, a Poysonous sort of Doctrine is silyly and artificially insinuated among Masters of Ships, Common Saylor and Porters, (Men by the way, so guilty of Common Swearing, in their ordinary Conversation, that Perjury is the more easily imposed upon them) that a *Custom House-Oath* is nothing but Matter of Form: Or they don't go so far, they are taught at least to perjure, varicate and equivocate when Interrogated upon Oath; and to make this Doctrine go down the better, 'tis generally introduced with many lying and slanderous Insinuations, the Officers of the Revenue are run down, and their Character as much vilified as ever it was among the *Jews*: They are represented as Merciless Cheats and Oppressors, Grievous to the Subject, and False to the Prince. And when poor ignorant People are brought to believe, that not the Third Penny of the Taxes laid on Trade, ever goes into the *Exchequer*, when People, I say, are thus prepared to have an ill Opinion of the Officers, and are also liberally Rewarded for their Services to the Merchant.

Merchant, 'tis not much to be wondred, that he should be found less scrupulous in Swearing, than ought to be.

And as Masters of Ships, Seamen, &c. too often for Merchants, tho' upon Oath; so this Practice and no doubt sometimes does occasion Perjury among the Officers of the Revenue.

And these, I suppose, take an Oath of *Fidelity* to the King, when they are admitted into Office. If their Covetousness tempt them to take Bribes, lift or connive at Merchants in these Fraudulent Practices against the King, they are guilty not only of Breach of Trust, but Perjury: And certainly such Men, who upon any Consideration tempt them to these grievous Sins, must also be reckoned Partakers in their Guilt.

After all that has been said, I doubt, 'twill be of little Weight with these Gentlemen, to tell them, that this Practice of *Running Goods*, many honest Men and their Families are turned a Begging for no other Reason, but being outwitted by the Merchants; a very young Officer may not be always upon his Guard, or perhaps may not have Subtilty enough to detect the Frauds of an old experienc'd Trader, and if such an Officer should be turned out of his Employment, and have no other way to get his Bread, I know not how such a Merchant can be innocent, who by an Unjust Act has Occasion of his Ruin. I might say much more to the same purpose, but I fear to be tedious, and therefore shall proceed.

To consider what they offer in Vindication of this Practice, and what I could learn by my own

Conversation with them, and from others, after most diligent Enquiry is as follows.

1st. They say, 'tis a Saving of their own Goods. Now how ridiculous soever this Pretence may appear yet being often in the Mouths of Men, who have otherwise Sense enough, it must be considered, and there I answer it thus; That no Private Person has Property in those Dues, or Goods which are by Law Authority set apart for the Support of the Government and no Man can justly call those Goods his wherein he has no Property by Law. For though every Man has a good Title to that, which he fairly buys yet since he buys with a known Incumbrance, that Incumbrance is no part of his Purchase. By the Law of God, as I have already shewn, there is a *Tribute* due to the Magistrate, and since, as has been also prov'd, the Legislative Power of every Nation has an Inherent Right Determining the *Quantum*, what is settled by Law undoubtedly belongs to the Magistrate, nor can it be denied by the Subject without manifest Injustice. And that the Duties on Goods in these Nations are settled by a competent Authority, I presume no one will deny, since they are not, as in other Nations arbitrarily Imposed and Levied by the Magistrate, but given by Parliament, wherein every Free Trader has his Vote by his Legal Representative; so that in reason over and above the King's Original Right there is also the Consent of the Merchant to the Imposition. And what strange Ignorance or Disingenuity is it, for a Man to call that his own, which he has formerly given away, I leave all considering to the Judge. Though our Representatives in Parliament may not always think as we do, and so may give their Votes contrary to our Inclinations, yet since they have full Power to act for us, their Resolutions when passed

Laws, must bind us whether they please us or no,
 is an End of Parliaments.

Another Pretence to justify this Practice, as I
 been informed is this. The Laws of *Custom*
Excise are made by King and Parliament, and
 more than a bare Compact between Prince and
 e, either to pay such a Duty, or to undergo a
 Forfeiture, and the Person who will venture
 liberty which he will chuse, without any
 en to his Conscience. To which I answer,
 they are grossly mistaken; for 'tis the plain
 obvious Meaning of those Laws, that the
 rate should have a certain *Tribute* by way of
 or *Excise* out of certain Commodities with-
 out or Defalcation. But because many Traders
 are not always as conscientious in these matters as
 ought to be, therefore there are Penalties annex-
 ed to the Laws from the Insults of Transgressors;
 these Penalties are properly speaking no part of
 the Law, as will more fully appear hereafter; in the
 first time though we shou'd allow, that it is in the
 Traders Choice, whether he will pay the Duty, or
 undergo the Forfeiture, it does by no means follow
 thence, that they are at liberty to avoid both;
 for neither be the Letter nor Intention of the
 Law, and if these Gentlemen will be just to their own
 Conscience, they must always pay the Duty, or undergo
 Forfeiture; when they constantly do one or other
 of these, then we may be prevail'd upon to think, that
 they are conscientiously, though they mistake the Mean-
 ing of the Law; but when by their Cunning they avoid
 the Duty, we can't help concluding, that they have no good
 conscience at all, though they seem very willing to be
 satisfied with any.

3ly. Another Pretence is grounded upon a wilful Mistake of the Act of *Custom*, which they only intends a *Duty* on Goods Imported, and Brought by Design or Accident to the View of a Custom-House-Officer; so that if they can play their Game so cunningly, as to escape the Search of an Officer, they commit no Crime, nor are they within the Meaning of the Act. Whosoever reads this Pretence must not be tempted to believe, that this Act was never designed to Raise a Fund for the Government, but principally to teach Merchants Slight of Hand. For according to this Interpretation, here is sufficient Encouragement for Cunning Men, but little for those Honest Traders who dare not conceal their Goods for fear of Shame. What strange work do these Gentlemen make with our Lawgivers? 'Tis well however, that all Men do not thus understand the Law; if they did, there would perhaps some Goods might by Accident come to the View of a Custom-House-Officer, yet I fear little would come there by Design, and indeed why should any Man willingly lay his Goods in the View of an Officer if it were no Crime to conceal them. 'Tis no great Matter to be serious on such an Argument, and therefore by way of Diversion let us make this Pretence the Letter of the Law, as they would have it to be the Meaning of it, and see what it will come to. *Be it Enacted, &c. That from and after such Day, all Merchandizes Imported into this Kingdom which shall by Design or Accident come into the View of a Custom-House-Officer, shall pay the Duties herein after mentioned; but if any Merchant is so dextrous, as to Import Goods, and Vend them to the Subject, without Knowledge of our Officers, such Merchant, as a Reward of his Skill shall be for ever indemnified, and discharged from the Payment of all Duties laid on the said Goods.*

Act, it being our true Intent and Meaning, only to distinguish Knaves from Fools; to let Knaves escape, and lay the Burthen of Publick Taxes on those well-qualified Men, who think they are in Conscience oblig'd to contribute to the Support of the Publick, or that the State shall have no Benefit by this Act. Would this be a wise Statute think you, and yet this is what the Gentlemen would make of it?

It is urged in Vindication of this Practice, that the Laws of God bind the Conscience to the Observation of Human Laws; no farther than those Human Laws declare their Intention to bind; and therefore they urge two Clauses in the Acts of Customs, wherein it is provided, That that Act, or Clause therein contained, shall not extend to charge any Person, or Persons, with any Penalty on account of the Act, except they be prosecuted within six Months. And another Clause in the Act of Customs, unless they be prosecuted or informed against within Six Months; Now, say they, the Acts of Parliament themselves do not make Running of Goods without paying Excise so great a Crime as some would insinuate. For it frees a Man from the Penalty, and he may avow the Action, if he confesses it for the time above-mentioned; wherefore it really Injustice, the Acts of Parliament should not have taken off the Penalties after a certain time, but would have the Delinquent still under the Power of the Law; now this being what they mainly intend upon, I shall give it a full and distinct Answer.

I say, that in all mixt Laws, (such as these Acts of Customs and Excise appear to be) there are two things distinctly to be considered, which these Gentlemen

Gentlemen upon all Occasions are pleased to confound
 namely, the Law and the Sanction. The Law
 the Signification of the Lawgivers Will to have some
 thing done or not done by the Subject: The Sanction
 on is an External Motive solemnly annexed
 the Law to enforce Obedience. Now tho' the
 Sanctions are usually mixed with the Law, yet pro-
 perly speaking they are no Part of it at all, only pro-
 vidential Expedients for the better Enforcement
 Obedience. The Law it self is wholly comple-
 ed in the preceptive Part, according to the Judgment
 of the best Writers, *Forma & Essentia Legis in Prac-*
tione consistit; says the most Judicious Bp. Sander
 Prælect. 8. *Omnis Vis legis proprie consistit in significan-*
eo, quod a nobis fieri vel non fieri velit. Puffendorf
 jure Naturæ & Gent. l. 1. p. 97. If then the Essence
 the Law consists purely in the preceptive Part, then there
 is an Obligation to Obedience upon the Subject
 without any Consideration of the Penalty, and there-
 fore a bare Remittal of the Penalty can never dis-
 charge him from the Guilt of Disobedience, who is
 contrary to the preceptive Part of the Law. And this
 will appear further, when we consider, That Human
 Laws do not bind the Conscience to Obedience by Ver-
 tue of any human Sanction, but in Vertue of the Power
 and Authority of God, from whom they have their
 Force and Energy; and hence St. Paul says, *that*
we must be subject not only for Wrath, but Conscience
sake. And Bp. Taylor truly saith, that every Subject
 is bound to obey the just Laws of his lawful Go-
 vernours, not under the Fear of Punishment from
 Men, but under the Pain of Divine Displeasure
Ductor Dubitant. B. 3. p. 429.

As to the (particular Case before us, I say that
 the Penalties annexed to the Acts of Custom and

Ex

se, are not remitted to make void the Law,
 to encourage the *Running of Goods*; but upon
 prudent and merciful Considerations, to pre-
 vent greater Evils, namely, vexatious Law-Suits,
 which might probably arise from malicious Infor-
 mations, and unseasonable Prosecutions; and certain-
 ly those Clauses in Acts of Parliament, which are
 in favour of the Subject, should not be con-
 sidered so much in their Favour, as to destroy the
 Authority of the Magistrate, who has an undoubted
 Right to the Customs by the preceptive Part of the
 Law, which is not given away by any subsequent
 Act, nor indeed can be, without making one
 of it inconsistent with the other. To remit
 the Penalty of the Law is one thing; and to for-
 feit the Custom is another; and if a Remittal of
 the Penalty would make void the Prince's Right, the
 Custom, instead of a Security, would be Destructive
 of the Law, which 'tis absurd to imagine. But
 such Partial Men, without consulting Lawyers, or
 Men, as well meaning Men generally do, in Cases
 of Difficulty, may put such Glosses upon Laws as
 agree with their own corrupt Practices, yet that
 Lawgivers never meant by these Clauses concern-
 ing Penalties, to give away the Right of the
 Crown, I am confident; being well informed, that
 they give an Action at Common Law for the Customs
 against those very Persons, who by not being
 paid in due time, are freed from the Penalties
 of those Acts. However that matter is in Law,
 I am sure is true Divinity, that he who does an
 Injury to another, can no way be freed from
 it, but by Repentance and Restitution; and
 though the Law may remit Penalties at the Plea-
 sure of the Legislators upon Considerations of Re-
 medy, and so free the Delinquent in *Foro Humano*, yet the
 the

the preceptive Part of the Law being still in Force the Person is Bound in *Foro Divino*, nor can anything I say, but Repentance wipe off the Guilt of his Transgression.

I readily own, that where Laws are purely Penal, a Release of the Penalty, or the Undergoing of it fulfils the Law. As for instance; if there be a Law, as I am informed there is, that if a Citizen of *London* be chosen Sheriff, he shall serve a Year, or pay Five Hundred Pounds to the King, this Law is purely Penal, there being nothing expressly commanded or forbidden, and is fulfilled by taking the Office or paying the Fine; but in Civil Laws, such as these of *Custom* and *Excise*, the Case is otherwise, the Precept binds without Consideration of the Penalty; and this I think sufficient to return in Answer to this specious popular Pretence, the next will be more readily dispatch'd.

54. They say, that they often meet with Hardships from the Officers of the Revenue, sometimes strain Points of Law to their Prejudice, and over-rule others that were in their favour; such Cases going to Law is troublesome and expensive, and therefore they put this Case; If a poor Man, whom I am not able to contend with, in Court, and I can find a way without his being troubled of it, to take Reprisals, what Evil can be done by it? To which I answer; there is this great Evil in it, that the Person, who on a Presumption of a Wrong thus done him, reimburses himself, makes himself Judge and Party, which was never reckoned Equitable or Reasonable in any well Governed Court. 'Tis possible that Officers of the Revenue may

and Merchants may sometimes be injuriously
with, yet surely they can't say, that they are
without a Remedy: They may at any time have a
Writ against the King, and there are *Commissi-*
of Appeal, who, upon Complaint made, are to
hear the Matters, and do Equal Justice between
King and Subject. Neither is the Method of Procedure
in these Cases either Delatory or Expensive as they
are; and what tho' it were, must they have pecu-
liar Privileges and Exemptions beyond other Subjects?
Must they be freed from the Common Forms of Law?
Must they before they can modestly lay claim to such
Rights, they should endeavour to deserve better of
the Publick.

'Tis urged in Vindication of this Practice,
that the Revenues of the Crown are sometimes
lost to a parcel of Skrewers, who take the Bif-
fer with a prospect of such Accidents, and consi-
dering there can be no Crime, where the King has
not demanded, and the Farmer as much as he
can get. To which I answer, that we are not to
consider what Bargain the King makes, or what Ac-
cident the Farmer may foresee. The Farmer takes
the King's Title, whatever it is, and if he is forced
to make an ill Bargain, he may thank those, who
by the Trade of Stealing his Goods, and so won't
allow him the Benefit of a good one, but this Posi-
tion is now frivolous, since the Revenue is managed
to the great Advantage of the King, and the no
Loss of the Subject, by a select Number of
COMMISSIONERS, and therefore 'tis needless to
say any thing more to this Point.

Lastly, when they are beaten out of all their
Holds, and are weary of a Cause, which they
are

are as unwilling to quit, as unable to defend. then usual with them to tell you, that you Preach and Write against them till you are weary yet you will never be able to Convince them that it is a Sin; for 'tis what most Traders do, and the Doctor, (as they believe) wou'd himself do, were he in their Place. For that the Customs are so high, and their Losses are so great, that they must always have Ready Money; and they must sell their Goods; so that unless they can Save them from now and then, they must leave off Trade to the Ruin of their Families, and the Manifest Injury of the Publick. The plain Meaning of this is, that provided they can escape Temporal Punishments, their Consciences are no way concerned at all. *Defendit Numerus*, as long as they have so many Neighbours to keep them in Countenance, they apprehend no Danger; and they will rather venture their Souls in another World, than the Hazards of Poverty, or the Censure of Singularity in this strange sort of Doctrine, by which the vilest Practices in the World may be avowed, provided they are for our Temporal Interest! If this be not to promote the Service of *Mammon*, I know not what is: If Employments won't allow them to be Just and honest, why don't they quit them, and betake themselves to some other way of Living? What, dare they trust Providence for their Maintenance? Or do they think themselves exempt from all Laws Divine and Humane? Do they imagine that God will alter the Nature of Virtue and Vice for their sakes? Or do they think, that God has any Regard to their Numbers, that like Earthly Powers, he dare not act for fear of Mutiny? Or can they fancy, that God is as much concerned for the Outward Prosperity of his People, as he is for the Honour of his own Name?

Men must be under strange Delusions, or they in earnest when they talk at this rate; such Imaginations must proceed from stupid Ignorance or hardened Infidelity. Ignorance, I am afraid can't fairly pretend, being often admonished of the Disingenuity and Sinfulness of this Practice; must be a strange Perverseness in their Wills, cou'd hitherto hinder their Conversion.

so much may serve to answer those Pleas, are usually offered in Vindication of this. Since then it appears from what has been

that there is a certain *Tribute* due by the Law and the Nature of Government to the Supreme Magistrate of every Nation.

That the Legislative Power of every Nation has a Right to Determine the *Quantum* of *Tribute*.

That when the *Quantum* of *Tribute* is once by Lawful Authority, 'tis then manifest Fraud and Injustice to deny or evade the Whole or any Part thereof. Since further it appears, that this is attended with many ill Consequences, as to the Publick, as to Private Men; since all the Pleas offered in Vindication of it are weak and unavailing. I hope, I need say no more to deter all Conscience Men from it.

If they are convinced that it is a Sin, they are under a necessity of Forsaking it, or of Renouncing their Religion, since they can't but know that the secret Practice of any known Sin is such

vile Hypocrisie, as is wholly Inconsistent with Christianity; this I take to be the current Doctrine of the Reformed Churches. We neither know nor allow any Venial Sins, for though we say, that there are several Degrees and Aggravations of Sin, yet least unrepented justly deserves, and will be punished with Eternal Damnation. Sins of Ignorance or Infirmity have particular Alleviations as they come on Men by Surprise, and so are Involuntary; and even such leave us in a State of Death, being forgiven upon Repentance, and the Guilt of them washed off by the Blood of Christ; whereas presumptuous Sins, which Men freely and deliberately commit are so far from admitting any Excuse or Alleviation that it is the Height of Iniquity to plead for them 'tis in Effect to declare War against God, and enter a formal Protestation against his Laws. the Zeal and Piety which Men may show upon particular Occasions will not legitimate one darling Sin in this the Law is express and plain, *Who shall keep the whole Law, and yet offend in one Point is guilty of all.* Jam. 2. 10. In this Doctrine, I am sure all Protestant Churches unanimously agree the Forgiveness of Venial Sins is peculiar to the Church of Rome and pray Gentlemen, if you have no Regard to the Honour of the King in this Matter, let me begg of you to have a Care of Popery. And here I shall crave Leave fairly to expostulate with you, who have hitherto allowed your selves this Practice, if you are not convinced upon reading this, and are Men of Candour you will shew the Weakness of my Arguments, fairly propound your remaining Doubts, and whatever Course you take, you may promise your self that I will give them a satisfactory Answer, or confess that I can't: If you are convinc'd, that you have been hitherto in the Wrong, I hope no second Regret

eds will prevail upon you to act contrary to
 judgments. If you think this a matter not worth
 Consideration, and so will not take the Pains
 to examine the Weight of what is urged against you, but
 will go on in the old Road, this will betray such a
 Indifference in Matters wherein your Souls are
 concerned, as is no ways reconcilable with
 Profession; whereas, if you resolve to act as Men
 of conscience and fearing God, you have a fair Op-
 portunity of trying your Sincerity, by comparing your
 Proceedure in this, with your Proceedure in other Mat-
 ters. Many of you are *Non-Conformists*, and remark-
 ably Zealous in your Way, and the great Pretence
 you have to be so is Tenderness of Conscience, there
 are many Scruples against Conformity, which you can't
 get over, and therefore you think it more
 proper to Separate into Distinct Assemblies from the
 Church, than to continue in her Com-
 munion against the Dictates of your Consciences; if
 you really go upon true Principles of Consci-
 ence, you will be ready to do so in all other Af-
 fairs wherein your Souls are concerned; here is a
 Case, which as you have been often told, is a Sin, there
 is Reason and Scripture against it, and yet you
 will over-rule all for the sake of your beloved
non. Now, why should not your Consciences
 be as Tender in one Case as they are in the other?
 Only if you will judge Impartially, you will find
 stronger Arguments against *Running of Goods*, than the
 least Prejudice you can frame against Conformity.
 Scriptures are very plain and express against Di-
 visions, they contain many Earnest and Pathetical Ex-
 hortations to *Unity* and *Brotherly Love*. You can't
 deny, that there are Noble Motives to U-
 nity in Religion from the Happy Influence it
 will have upon the Publick; 'twould Strengthen us
 against

against the Common Enemies, and Remove those Heats and Animosities which naturally arise among Men of different Opinions, and are so prejudicial to the Publick Tranquillity and Happiness of our Country, and yet all these Considerations can't prevail over your Scruples! And have you no Scruples in the other Instance? Will you break the Peace and Order of the Church, rather than offer the least Violence to your Consciences? And do your Consciences, even the same Consciences, let you run on in Acts of Injustice without Concern. I know not how you may reconcile these Matters, I protest solemnly, I can't find how they are consistent with that Candor and Sincerity which become Rational Men and Christians. Either then lay aside your Scruples in one Case, or listen to them in the other; or else you will give all Considering Men Reason to believe, that you can at any time furnish yourselves with Scruples, when you have a mind to disobey your Superiors; yet you can find none when Covetousness tempts you to manifest Acts of Injustice. Covetousness, I say, because I am verily perswaded that this only, let your Pretences be what they will, is the Foundation of this Practice; for you can't find that you have any other Advantage by it, than the uncertain Prospect of gaining a little more Wealth. And what Hazard do you run for this? Many of you utterly fail in your Attempts, and loose more in Fines and Expences, than you get by Concessions; and some of you, after many Changes of Fortune, leave not as much to your Children, as you stole from the Publick, and they who get most, have often no other Satisfaction, than that of *Solomon's* Miser, of Beholding it with their Eyes. Sometimes the Product of many Years Toil falls a Prey to an Enemy, or is sunk in a Storm, or lost by the Knavery of a Factor, or perishes in the Hands of a Broker.

Correspondence

respondent ; and if some of you escape all these
 ings, and gather such Heaps as may satisfy the
 est Desires, yet how soon are you snatch'd away
 them, and forc'd to leave all to a prodigal
 or perhaps a Stranger, who squanders it away
 in his Lusts. You may perhaps say, that these
 nces happen indifferently to all, and that we can't
 e a true Judgment of any by their Outward Cir-
 stances; 'tis certain that always we can't, yet
 ought seriously to consider, that Temporal Cala-
 es are Certain Punishments of some Sins or other,
 gh we can't always tell which; and that those
 es which befall you, though they may seem wholly
 dental, yet are directed by Providence to punish
 or your Injustice. There is a Canker and a Moth
 attend Fraud, and Rapine, and Covetousness,
 evil Root from whence they proceed, is by St.
 very properly termed *Idolatry*, because it alien-
 the Heart from God, and fixes it upon the World.
 since the just Judgment of God attends the Po-
 y of *Idolators*, to the Third and Fourth Gene-
 n, you have good Reason to fear, that many of
 Misfortunes proceed from that Fountain.

will be your Interest so to follow your Tempo-
 concerns, as not to forget that you are *Christians*.
 commendable Diligence is not only allowed, but
 red of you; but remember, that Diligence is
 tent with Honesty, and therefore you would do
 to try, whether you will not have better Success
 your Endeavours, when you Deal uprightly and
 estly with all Men, and give the Prince, as well
 the Subject his Due, and though it should please
 that you should not thrive, even in the Use
 lawful and honest Means, yet you will have the
 satisfaction of having acted the wisest part, and a
 quiet

quiet Conscience when you come to die, will be more Value to you, than the Treasures of the *Ind*. *What is a Man profited if he shall gain the whole World and lose his own Soul?* Matt. 16. 26. If the whole World be but a poor Bargain, in Exchange of Soul, what Compensation can those insignificant Glorings, which any Man can pretend to get by Practice, make for such a Loss.

If there is Injustice in the Case, your Souls undoubtedly at stake, and what Assurance have that there is not? Are there any Texts of Scripture which by a forc'd Interpretation, may seem to Countenance your Cause? If there are, produce them. Cases of Difficulty and Doubt, wherein it is hard to judge, and dangerous to mistake, 'tis some Satisfaction to a Well-meaning Man, to have some Men of Note and Learning of that Opinion, to which he finds himself inclined: Have you this Comfort? I find the whole Learned World, as far as I can find, against you: And will you put your own Fancies a Ballance against the Judgment of Mankind, especially in a Matter wherein you have so much Reason to be jealous of your selves, because under so violent Temptations to Partiality from Self-Interest? Is it no weight with you, that Divines of all Professions, however they may differ in other Matters, do Unanimously agree in the Condemnation of this Practice? and will you have no regard to your Teachers? what Design can they have? What Interest can they serve, in telling you that it is a Sin, if they were not satisfied in their Consciences that it is? These Considerations will, I hope, prevail upon you to determine whether it is so or no. Further, let me earnestly intreat you to consider, that tho' there be no particular Law of God, expressly condemning

e, yet at the first View; it appears inconsistent
 that Grand Rule of Equity, which our Saviour
 the Sum of the Law and the Prophets, *What-*
you would that Men should do unto you, do ye e-
unto them, for this is the Law and the Prophets,
 7. 12. Put the Case, that you were in the
 of the Prince, the Burthen of the Govern-
 upon you, and you were Press'd by Potent
 ambitious Neighbours, and there were no way
 the Torrent, and preserve you, but by a Vi-
 and Seasonable Opposition; wou'd you think
 sonable, that those very People, over whom you
 thus watching to secure them in Peace and
 should fraudulently With-draw those Suc-
 which they had before Unanimously given, and
 which, all your Endeavours would be vain
 tless? I presume you would not. This then
 Case; our good King is now vigorously con-
 for all that you reckon Dear and Valuable
 World. God has hitherto Blessed him with
 s, and he may reasonably hope for a good Is-
 his Undertakings, if all Men discharge their
 in their Station with Vigour and Alacrity.
 of you are great Pretenders to Loyalty; now
 know no way, that you can so effectually shew
 loyalty, as by the Chearful Payment of your
 To Fighting you have no Call, and Politicks
 your Business. And tho' perhaps you may
 to establish your Character by an Immoderate
 on of Liquour on Publick Festivals, by which
 rather gratifie your own Lusts, than do any real
 to the King. Yet if you Purloyn from the
 Funds, to make good the Deficiencies of your
 the Sober part of Mankind will say, that all
 pretences are vain, that your Loyalty is Spurious
 counterfeit, not founded upon a true Principle

of Love to the King, but a Partial Fondness of
 selves. 'Tis in vain to say, that you run many
 hazards and venture all you have, and that the Gov-
 ernment is mainly supported by you, whilst others
 less Hazardous, and more Profitable Employments
 If you ran thro' the many Hazards of Trade, as
 to Serve the Publick, as to Enrich your selves,
 would then constantly Pay your Duties, and
 should have something to thank you for. But
 you Defraud the King of his Customs, and yet
 the Value of them from your Customers, Who
 Pays the Duty? Not you, but they who Consume
 the Goods.

Further, let me beseech you to consider, that
 this Practice were otherwise allowable, yet inas-
 much as it is very often attended with many Evils and
 conveniencies, you are obliged in Charity to
 Mens Souls, to leave it off. Religion teacheth
 not to lay a Stumbling Block in the way of
 Weak Brethren, nor may you tempt Men to
 serve your Interest; a Good End may be pursued
 Unlawful Means: And you can't but know,
Perjury, Lying, and Breach of Trust are frequently
 occasioned by this Practice. You can't surely say,
 it is a Duty; many Honest Men not only Live,
 Thrive and grow Rich without it. And tho'
 few Men have Gained, yet in the main, I am
 swaded that you are Losers by the Practice, if
 don't considerably advance your Fortunes by it,
 make a very sorry Bargain: For to say nothing
 the Danger of your Souls, you venture what
 the next degree most Valuable, namely, your Re-
 putation, and your Peace. Your Reputation must
 necessity be at Stake with all Wise and Sober
 who must needs see, that you are not governed
 Principles of Honour and Conscience, but Self-Interest.

A Truly Conscientious Man is carried with an
 Regard to all the Branches of his Duty. The
 Consideration, which makes him Pious towards
 will also oblige him to be Just and Charitable
 Neighbour: Nor will it suffer him to con-
 Justice or his Charity to this or that particu-
 Man, when 'tis Universally due to all. He that
 ges himself in one Sin, would make no Scruple
 other, if it equally gratified his Humour, or
 his Interest; and he could enjoy it with
 unity. And must not every Wise Man see,
 he, who deliberately Cheats the King, would
 his Neighbour the same Treatment, if it were
 as and as Fashionable to do so in one Case, as
 the other. And therefore what Reason can
 be to trust such a Man, farther than you have
 all Security of the Law against him? Tho' he
 be afraid or ashamed to Wrong you now, be-
 he has not Accomplices enough to keep him in
 tenance. Who knows but it may be the Mode,
 when farewell Conscience? When that Remorse
 shame, which have some Force in the Infancy of
 are insensibly worn away, Conscience becomes
 ble by the same imperceptible degrees, and at
 together enervated and stupid. And as by this
 ce you lose your Reputation with all Wise and
 Men; So 'tis plain you run the same Risque as
 for Peace and Quiet. For to say nothing of that
 curse of Conscience, which follows all Villanous
 ns, you may consider, that Affairs of this Na-
 can't well be Transacted without Accomplices
 Confederates, and they may not always prove as
 ful as you expect. The same prospect of Gain
 makes them your Humble Servants in an Ill
 , will also tempt them, and probably prevail
 them to Betray you, when they can mend their

Markets: As long as you are in their Power, must Humour and Caress them, tho' they should never so Extravagant and Unreasonable. Nay, Meanest Servants, upon these Occasions, get Mastery over you, and you dare not Correct them their Faults, because you know, that it is in their Power to be revenged of you; this I have known be Matter of Fact; and what Man of any Generous Spirit, would expose himself to the Humour of a very Mercenary Slave, and live under the perpetual Apprehension of being Discovered, for the uncertain Prospect of a little Wealth, when he may have enough by Fair and Honest Methods? What more I say more? Your Patience I am afraid will fail, should I insist as long as I might upon many Arguments, which might be drawn from Conscience and Duty to God, from Loyalty to King, from Justice and Charity to your Neighbour, and from Prudence and Love towards your Self, to dissuade from this Practice. In Short, I know nothing to defend it, but vain Pretences and foolish Mistakes. And this shews the mighty Power of *Mammon*, and how much reason our Blessed Saviour and his Apostles had to caution Men so earnestly against Covetousness, representing it even as an Impossibility, that a Man who loves Riches should be Saved. I am sensible you are very unwilling to hear of Covetousness, and that makes you fond of every forc'd Interpretation of Law, or any sophistical Argument, which may give a plausible Colour to your Practices. But however you may make shift to palliate matters here; remember there is a Time coming, when all the dissingenuous Artifices with which Sinners use to cloak their Abominations, will be of no Use, when every thing will appear in a true Light; when the Secrets of

He

shall be disclos'd, and all the private Motives and Springs of Action, which are now care-
 concealed to avoid the Censure and Reproach of the World; when the Impartial Judge shall
 weigh every thing in the Ballance of right Reason
 according to the Measures of the Gospel: Then I
 am not, but this Practice will be found among
 the most abominations, which consign Men to Everlast-
 ing Darkness. There Ignorance will be no farther
 your Excuse, than it appears to have been unavoidable;
 the Riches, which you Fraudulently gained, will
 be of no Use. And those numerous Accomplices,
 who now keep you in Countenance, will be so far
 from giving any Power to Relieve you, that they
 will be in Tormenting you. The Reproaches and
 Accusations of them, whom you have misled by your Exam-
 ples, Arguments, and have given themselves to
 you in *Perjury* and *Treachery* for your sakes, will
 be many Additions to your unsupportable Burthen.
 I know the Exhortations of your Teachers, and all the
 Cautions you have had will be brought in
 against you, and your own Consciences,
 which you now lull and stupify, will then witness
 against you. Thus 'it must be if this Practice is a
 continued sin, and you leave the World without Repentance.
 Now remains, but that I earnestly exhort you
 seriously to think of your Ways, and turn to
 your God, if you are of the Number of
 those who like the Two Hundred that followed
 Christ to *Hebron* in the Simplicity of their Hearts
 brought nothing. Consider how unworthy it is
 for Men and Christians, to pass away your
 Days without Weighing or Examining what you
 do to what End is Reason given, and a Law
 before you, if you observe neither? Can you
 think that you will be tryed at the Day of
 Judgment,

Judgment by those Customs, and Fashions, w
Humour, Sensuality, or Mammon have introduc'd.
do you think, that when your Deeds are Evil
will be sufficient for you to say, that you have
nothing, but what your Masters taught you, and
ther Men of more Wisdom and Experience than
have constantly practiced. Some of you, I am inf
ed, who were Transgressors in your Youth, and
grown Old without any sensible Advantage, are
swaded of the Folly of this Practice, and conv
that it is Pernicious to Trade. But I am afraid,
you are not willing to believe it to be a Sin of
Justice, because that may lay you under the grie
necessity of Repentance and Restitution. And R
tion must needs be a Terrible Thought, to su
have contracted an Immoderate Love for the W
and perhaps have not Effects sufficient to answe
their Injustice, tho' they were willing. If you
not really convinced, that this Practice is a S
entreat you to weigh with Candour and Impart
what is here offered against it, and if you pray
nestly to God, to lead you to the Truth, I d
not but you will soon clearly perceive the Err
your Ways. But if, as I am afraid the C
you are sufficiently convinced in your Judge
but unwilling to own it, because if you shoul
store all your Unlawful Gain, you would have
thing left for your Families. Consider the D
of Mocking God, by pretending to Turn to
when your Hearts cleave fast to the World.
be such a grievous thing to you to think of U
ing all in an Hour, that you have been Anx
Labouring for all your Lives, try the Lenity o
Government, by freely confessing your Faults;
am perswaded you will obtain a Remission of
is past, upon your Promise of Good Behavior

to come, or at least get off with an Easie
 satisfaction. But if you should be forc'd to Re-
 turn, (as in Conscience you are obliged) if 'tis
 from you, then consider, that when you are
 on board at Sea, you make no Scruple of throwing
 over-board, to have a Probable Prospect of saving
 Lives; and if you can't find in your Hearts to
 do much for your Souls, your Pretences to Re-
 pentance are vain. But if no Arguments will prevail
 on you, but you are resolv'd against Reason and
 Conscience to go on in the old Broad Way, that
 leads to Destruction, remember however, that one
 Protestation has been entred against the In-
 validity of your Proceedings, That you have had one
 Call to Repentance.

F I N I S.
